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0-2124

Office Memorandum • UNITED STATES GOVERNMENT

OGC Has Reviewed

TO : Director

DATE: 19 November 1948

FROM : General Counsel

Authorizations & Exceptions

SUBJECT: Audit Exceptions Concerning Per Diem Payments

Copies Filed in
Personnel Files of
Subject Individuals

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1. We have considered carefully the attached file concerning per diem payments made to Miss [] and Miss [] with particular reference to what action, if any, the Director is legally authorized to take. In spite of the lengthy memoranda which analyzed the technicalities of these cases, the situation seems simple.

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2. Per diems were authorized for each employee while in Washington on temporary duty, and vouchers were certified for payment by the certifying officers. At the time the payments were authorized and made, papers were on file in the office indicating that their addresses were in Washington. (It is apparently true that in conversations the employees were asked where their homes were and mentioned other than Washington addresses, but the fact remains that Personal History Statements and other documents set forth addresses in Washington.) It is apparent therefore that, although appointed for overseas stations with temporary duty in Washington, neither Miss [] nor Miss [] entered into actual travel status until they left Washington.

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3. Under the Standardized Government Travel Regulations, per diem may not be allowed until an employee enters into a bona fide travel status. Your instructions and the Special Funds Regulations in force at the time required compliance with the Standardized Government Travel Regulations. We feel it must be concluded that there was no basis for certification of the per diem vouchers for Miss [], as no circumstances existed which would raise an obligation on the part of the Government. This is based on the responsibility placed by law on the certifying officer, as set forth clearly in a recent decision of the Comptroller General (28 Comp. Gen. 17, B-74820).

4. In that case, the Commissioner of Internal Revenue had certified a voucher in which an erroneous computation had been made by subordinates. The exception was not taken by the auditor until two and one-half years later, by which time the statute of limitations prevented any recovery from the taxpayer. The Secretary

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